



Alan LeBovidge  
Commissioner

Gerard D. Perry, Acting  
Deputy Commissioner

# City and Town

A Publication of the Department of Revenue's Division of Local Services



Volume 16, No. 8 September 2003

## DLS' E-Government Initiatives

by Gerard D. Perry

Public sector employees at all levels have been facing serious challenges over the past few years due to the slumping economy, shrinking revenues, and workforce reductions. Consequently, during this same period, many officials have been asked to do more with less. One of the strategic initiatives occurring at the Massachusetts Department of Revenue (DOR) is the enhancement of the department's e-government capabilities. This will allow DOR to provide services more effectively and efficiently and at a reduced cost to taxpayers. For instance, DOR has been successful with online filing of tax returns.

In keeping with DOR's efforts to use technology to provide better customer service as well as enhance the efficiency of its own operations, the Division of Local Services (DLS) has made e-government its number one strategic priority for FY04, and beyond. Spearheaded by DLS' Director of Technology David Davies, the Division has laid the groundwork to develop Web applications that would facilitate the electronic filing of numerous forms by local officials. Over the past 18 months, DLS has expended approximately \$1.5 million to develop new Oracle software applications for internal systems. Specifically, DLS developed tax rate, Schedule A and local aid applications, and a new tracking system, using the resources of DOR's Information Services Organization division. This endeavor is the first step toward a more comprehensive program of interacting with the

cities and towns of the Commonwealth in an electronic environment.

DLS has surveyed each community in an effort to identify readiness to use new e-government services. Part of this research was to identify an individual from each city and town who can act as a chief information officer, or more specifically, an individual who can serve as the contact person for each community's Management Information System (MIS) affairs. This will allow the Division to work with each community to identify e-mail addresses for present and future municipal officials. Further, new security systems to identify officials submitting data to DLS will require the active involvement of this local MIS manager. Please refer to this issue's Focus article for more information about this survey and the results.

The Division has begun to implement the initial elements of our e-government strategy. No longer will paper "Cherry Sheets" be forwarded on an annual basis to the communities. We have initiated a new electronic subscription service that allows citizens to sign up for Bulletins and Informational Guideline Releases (IGR), *City & Town*, and Cherry Sheets. To date, we have had well over 2,000 subscribers.

In addition, the assessor's Course 101 exam is now administered electronically, which enables DLS staff to process the exams more quickly and efficiently. It also allows course participants to complete the exam at a time and place convenient to them.

Over the next year, we envision more electronic enhancements that will improve the services provided to municipal officials. Currently, we are about to deploy online data submission for LA-3 sales reports, Equalized Valuations (EQV) and interim year adjustment reports. The Division also plans to develop a frequently asked question (FAQ) website to answer the numerous legal questions posed to our attorneys in the Property Tax Bureau.

Looking to the future, we hope that resources will allow DLS to develop applications that will enable online submission of tax rates and other forms required of each community. These efforts will not occur in a vacuum. Over the past several months, DLS staff has had the opportunity to meet hundreds of officials to discuss and explore how e-government can improve interaction

[continued on page eight](#)

### Inside This Issue

<b>From the Acting Deputy Commissioner</b>	2
<b>Legal</b>	
The Municipal Relief Act	2
<b>Focus</b>	
Municipal Readiness for E-Government	3
Electronically Filed Abatement and Exemption Applications	4
Mobility of the State Workforce	5
<b>DLS Update</b>	
Fall Course 101	6
Bulletin No. 34 Available	6
PTB Receives Award	6
Tax Bill Stuffers and Check-Offs	7
By-Law Drafting Tips	7
<b>DLS Profile</b>	8



### From the Acting Deputy Commissioner

The abatement procedure is the exclusive remedy for taxpayers seeking a reduction of their annual property tax

and excise bills. If a taxpayer thinks that he or she is entitled to an adjustment of a bill, the Division of Local Services recommends the taxpayer pay the bill in full, then contact the local board of assessors for an abatement application.

For most taxpayers, payment of the property tax or excise bill is not generally a prerequisite to filing an abatement application with, or obtaining an abatement from, the assessors. However, if the application is filed by someone other than the assessed owner of a parcel or someone who became its owner after the January 1 assessment date, all, or a portion of the tax, usually must be paid first.

Even if the tax does not have to be paid to obtain an abatement at the local level, timely payment generally is required in order to appeal the assessors' decision, if the annual real estate tax exceeds \$3,000. Also, an owner runs the risk of incurring late fees and penalties if an abatement is not granted.

Taxpayers should also note that failure to receive either a property tax bill or an excise bill does not affect the validity of the bill. A person who does not receive a bill is still liable for the tax or excise plus any interest charges and penalties accrued. Therefore, it is important to keep the assessors informed of a current name and address so that excise and property tax bills can be delivered properly.

**Gerard D. Perry**  
Acting Deputy Commissioner

# Legal

## The Municipal Relief Act

by James Crowley

The Legislature this year enacted many changes to the municipal finance laws. The Department has issued a 2003 legislative Bulletin detailing these changes as well as Informational Guideline Releases (IGR) on certain important topics. This article will present a brief overview of a few of the provisions contained in the Municipal Relief Act (Chapter 46 of the Acts of 2003), which became effective on July 31, 2003.

In Section 113 of Chapter 46 of the Acts of 2003, the Legislature extended the deadline for municipal tax amnesty. If adopted by a municipality, there would be a waiver of all or a uniform percentage of interest and charges, but not of the underlying tax or excise itself. Full payment of the unabated balance must be made by the end of the amnesty period. The prior deadline date of December 31, 2003, for completing the amnesty program has been extended to June 30, 2004.

Further changes were made by the Municipal Relief Act. The Legislature abolished the Emergency Finance Board, which for many years had oversight over certain municipal borrowings and appropriations. A new board consisting of the Attorney General, State Treasurer, State Auditor, and the Director of Accounts will now perform some of these functions. Most other oversight functions will be performed by local officials. IGR 03-102 provides further details on these changes.

M.G.L. Ch. 44 Sec. 53G allows Zoning Boards of Appeal, Planning Boards and Boards of Health to establish a special revolving fund for fees payable

by applicants for permits. These fees can be used to hire outside consultants to review the applications. Section 36 of Chapter 46 of the Acts of 2003 (Municipal Relief Bill) amends M.G.L. Ch. 44 Sec. 53G and now allows conservation commissions to also establish a revolving fund for hiring expert consultants.

As many are aware, M.G.L. Ch. 60 Sec. 15 enumerates the types of collection fees and the respective amounts that can be charged. The Municipal Relief Act increased the amounts that can be charged and also added new fees. The upgraded fee structure now reads:

- Preparing newspaper advertisement for tax taking: \$10
- Title search in preparation for taking: cost of legal fees (new)
- Posting notice of taking: \$5
- Collector's affidavit: \$10
- Recording collector's affidavit: actual cost
- Preparing deed or instrument of taking: \$10
- Issuance and delivery of warrant to deputy collector: \$10
- Mailing of notice of warrant by deputy collector: \$12
- Service of warrant by deputy collector: \$17
- Distraint of goods: actual cost
- Custody of distrained goods: actual cost
- Arrest of taxpayer: actual cost, plus travel rate of 30 cents per mile
- Custody of arrested taxpayer: actual cost, plus 30 cents per mile

[continued on page five](#)

**in Our Opinion**

# Focus

## on Municipal Finance

### Municipal Readiness for E-Government

by David L. Davies

The Division of Local Services (DLS), like many other state and municipal agencies, has continued to use various technologies to lower costs, improve services and increase efficiency. Our publications and notifications are now available only in electronic format (Bulletin 2003-09B). Plans and programs are underway to increase this reliance on technology by allowing and encouraging local officials (assessors, accountants, collector/treasurer and others) to submit data directly to DLS over the Internet for regulatory review and approvals.

Currently officials submit detailed financial and property valuation data on diskettes and in files attached to e-mail. For functions like tax rate setting, certification of real and personal property values, and Schedule A (detailed financial reports), over 75 percent of communities or their consultants already provide local data in electronic form. DLS has developed diskette-based applications that anyone with a personal computer can use, so that even the smallest jurisdictions often submit electronically. DLS wishes to increase efficiency further by building and deploying applications over the Internet to accept local data into online databases and apply validation rules as the data are being entered. When the municipal official completes the submission, the online error checking and data quality reports will ensure that data submitted meet most, if not all, DLS requirements at the time of the submission.

In order to deploy such applications, the Department of Revenue (DOR) must have in place an authentication/authorization system. While the community's financial data is not confidential, state agencies must be reasonably confident that the persons submitting information are indeed who they say they are and that it is their responsibility to send the data. Authentication consists of identifying who a person is (e.g., John Smith who lives at 1 Maple Street in Anytown, Massachusetts). Authorization consists of specifying what online applications John Smith is permitted to use in his role as an official of his community. For example, John Smith is the town accountant who is authorized to access accounting applications and submit accounting data on behalf of the town. He is not authorized to submit data that is the responsibility of the board of assessors. But if Mr. Smith, in the following year, wins election to the board of assessors and resigns as accountant, his identity remains the same but someone must change his authorizations. That "someone" should be an individual within or working for the town, not an official in a state agency.

There are thousands of potential municipal officials who will need to be authenticated and authorized, and turnover of these officials is constant, numerous, and unpublicized. Authentication/authorization management must be local to be practical.

State officials are currently designing an authentication/authorization strategy by which communities can determine how many levels of additional authorization administration need to be under the overall community administrator. A small town, for example, might have just one level, while a large central city information technology (IT) director might designate department heads to manage their authentication/authorization, and the department heads might, in turn, designate division chiefs to manage their personnel's online identities and roles. Since Massachusetts communities are so diverse in size, needs, and organization, a workable system must adapt readily to that complexity.

This security system may be developed in FY04. Once in place, DLS will develop applications for online data submission, the first of which may be implemented in FY04. DLS will strongly encourage use of these applications to save time and effort at both state and local levels.

Earlier this year, DLS surveyed all 351 cities and towns to determine whether some communities or their departments will have issues related to obtaining access to the Internet or managing a locally-based authentication/authorization process. All communities, except for five very small towns, responded to the survey, enabling the following findings at this point in time.

**Internet access:** The vast majority of municipal departments have convenient access to the Internet. Twelve percent of communities are limited to providing access through a single stand-alone system in the town hall. In three percent of communities, employees obtain work-related Internet access through home or personal computers outside of the municipal workplace. Only three percent of communities report having no Internet access.

**E-mail access:** In 82 percent of communities, the municipality provides e-mail accounts for work-related communications, while in nine percent of communities, employees use personal e-mail accounts for municipal business.

**Type of Internet connection:** Over the last couple of years, municipalities of all sizes have been quick to secure

*continued on page four*

## E-Government Readiness

continued from page three

high-speed Internet connections. Sixty-six percent report having some sort of broadband access, i.e. cable, T1, or DSL. Sixteen percent use dedicated modem dial-up connections, while 11 percent share dial-up connections with phones and fax machines.

**Local authentication/authorization management:** Forty-four percent of cities and towns have a designated chief information officer or equivalent position (155 communities). Fifty-six percent have no information technology staff (195 communities).

Of the 195 communities with no IT staff, 70 percent (136 communities) have paid or volunteer officials who offer to manage local authentication responsibilities. Thirty-two percent (59 towns) of the 195 cannot identify anyone to manage local authentication.

When the communities are sorted by location so that communities west of Interstate 495 are analyzed separately, the percentages shift dramatically. Only 24 percent of cities and towns have IT staff as opposed to 76 percent who do not. Twenty-five percent of all western towns cannot identify someone to manage authentication.

With the latter problem in mind, the Community Software Consortium (76 municipalities organized under Chapter 40 Sec. 4A's Interlocal Agreement) has voted to create an IT Services Tier for member communities. The tier will offer a package of services including contracted authentication management, basic community website and municipal calendar/events registration software hosting for a nominal annual expense ([www.csc-ma.us](http://www.csc-ma.us)). DLS will in-

vestigate other strategies to ensure that a rollout of more efficient e-government services will benefit all cities and towns, avoiding creation of a "digital divide" that unintentionally channels e-government efficiencies disproportionately to communities with large IT investments and technical staffing. The advantage of Internet-based technologies is that even the smallest communities can fully benefit if the costs of any management requirements are spread across a large number of similar towns — towns that individually need infrequent yet dependable management expertise. Because e-government is a faster, more accurate, and a less expensive way of doing business for state agencies, the state has an interest in making e-government work well in every Massachusetts city, town, and district. ■

## Electronically Filed Abatement and Exemption Applications

The Division of Local Services has received inquiries from boards of assessors as to whether abatement or exemption applications may be filed electronically. Our answer is in the affirmative.

According to M.G.L. Ch. 59 Sec. 59, an applicant for abatement or exemption must "apply in writing to the assessors, on a form approved by the Commissioner." An application does not have to be hand-delivered or mailed to the assessors. In our view,

an electronically filed application constitutes a valid and sufficient application if received by the close of business of the due date at the site designated by the assessors. An applicant can submit an electronic copy of the abatement application (Form 128), which is available on our website at [www.mass.gov/dls/PUBL/FORMS/abatement.PDF](http://www.mass.gov/dls/PUBL/FORMS/abatement.PDF).

Although M.G.L. Ch. 59 Sec. 59 uses the term "in writing," this statute does not expressly require the application be signed in handwriting. The Supreme Judicial Court has ruled that the term "writing" meant printing, engraving, lithographing and any other

means of representing words and letters. *Assessors of Boston v. Neal*, 311 Mass. 192 (1942). Relying on this court decision, we believe that a signature on an electronically filed abatement or exemption application may take any mode (e.g., printing) if it signifies the intent of the taxpayer or his agent to present a claim to the assessors.

This opinion is consistent with a prior letter from the Department concerning faxed abatement applications. We wrote that the faxed copy of the application constitutes a valid application if received in the office of the assessors by the deadline date. ■



**Municipal Relief Act**

continued from page two

- Service of demand by subpoena: actual cost up to \$40
- Recording instrument of taking: actual cost (new)
- Foreclosure action legal fees: actual cost

Section 68 of the Municipal Relief Act made another amendment to M.G.L. Ch. 60 Sec. 15. By this new legislation, collectors have discretion to waive interest and charges on delinquent taxes provided the total amount of accrued interest and collection costs does not exceed \$15. Previously, collectors had discretionary authority to waive interest and charges provided the total amount thereof did not exceed \$5.

Section 55 of the Municipal Relief Act repeals the *Molesworth* rule. Relying on the Supreme Judicial Court decision of *Commissioner of Revenue v. Molesworth*, 408 Mass. 580 (1990), the Department advised collectors to heed instructions from a taxpayer as to the application of a payment. Under *Molesworth*, a taxpayer could instruct a collector to apply a payment first to the underlying tax rather than to interest thereby avoiding the accrual of further

interest. The enacted M.G.L. Ch. 60 Sec. 3E now instructs collectors how to apply a partial payment of a local tax or charge. By this new legislation, the collector must first apply partial payment to interest, secondly to collection costs and then to the tax or user fee.

M.G.L. Ch. 59 Sec. 2D permits a community to impose supplementary property tax assessments on improvements made to a parcel after the January 1 assessment date. The assessment would be triggered if an occupancy permit were issued and if the new construction increased the parcel's value by more than 50 percent. This assessment is in addition to the regular property tax assessment. Previously, M.G.L. Ch. 59 Sec. 2D had to be accepted at a community's referendum election. Sections 41 and 42 of the Municipal Relief Act now state that M.G.L. Ch. 59 Sec. 2D will be in effect in a community automatically unless the selectmen or city council with the mayor reject it. If the supplementary assessment statute is rejected, the Department of Revenue must be notified.

Unfunded pension liability payments were another subject of the Municipal

Relief Act. Section 128 of the Act allows cities and towns, upon local acceptance, to reduce payments for unfunded pension liabilities in fiscal years 2004 and 2005. Acceptance is by vote of the municipality's legislative and executive bodies. In addition, the community's decision to reduce pension costs must receive prior approval of the Public Employee Retirement Administration Commission (PERAC) and the Department of Revenue.

Further provisions of the Municipal Relief Act require the Department of Revenue in the coming months to perform a study on the economic impact of property tax exemption laws which benefit charitable and religious organizations in the Commonwealth. Another study that the Department will participate in pertains to the sale of municipal tax receivables with the goal of improving cash flow in communities. Finally, the Department will assist the Department of Housing and Community Development in establishing a pilot mixed-use building rehabilitation abatement program. The intent is to increase the number of affordable housing units in mixed-use structures. ■

## Mobility of the State Workforce

Stefan Rayer, Ph.D., demographic statistician at the Massachusetts Institute for Social and Economic Research (MISER), has written a report on the U.S. Census Bureau's just released County-to-County Worker Flow Files. In "First Results from the Census 2000 County-to County Work Files," Rayer points out that the proportion of residents who work locally (defined as within their county of residence) decreased over the last decade. In 2000, 66.9 percent of the population of Massachusetts worked in their county of residence, down from 69.5 percent in 1990.

Rayer found that "the areas with the highest proportion of residents working locally are the Islands, Berkshire County, and Cape Cod." This is not surprising, given the "geographic location and the absence of employment centers in the immediate vicinity." On the other hand, in Plymouth and Norfolk Counties, only "about half of the resident population works locally. More than a quarter of Norfolk's population works in Suffolk County, with another 15 percent in Middlesex County. For Plymouth, the largest work destinations are Norfolk County (20.2 percent) and Suffolk County (13.3 percent)."

Though this data indicates that most workers in Massachusetts still work in the county of their residence, the proportion of workers who commute to work in another county has increased since 1990. Interestingly, according to Rayer, this coincides with the fact that the time spent commuting has grown from 22.7 minutes in 1990 to 27.0 minutes in 2000.

For more information, this report is available online at [www1.miser.umass.edu/datacenter/news/extravol5iss1.pdf](http://www1.miser.umass.edu/datacenter/news/extravol5iss1.pdf). ■

# DLS Update

## Fall Course 101

The Department of Revenue's basic course for assessors, Course 101: Assessment Administration: Law, Procedures and Valuation, will be offered in the evening in October and November 2003, at the Howard School, 70 Howard Street, West Bridgewater, MA. This program will be conducted from 6:00 p.m. to 9:00 p.m. for six consecutive Thursdays (October 9, 16, 23, 30 and November 6 and 13). Participants must attend five of the six three-hour sessions to meet the attendance requirements for the examination.

Attendance at Course 101 and successful completion of the examination satisfies minimum qualification requirements for assessors that were established by 830 Code of Massachusetts Regulation (CMR) 58.3.1. Assessors, and assistant assessors with valuation responsibilities, must fulfill minimum qualifications within two years of the date of their original election or appointment. All participants who successfully complete this course will receive a certificate.

A Bulletin containing a registration form is available on the DLS website at [www.mass.gov/dls/PUBL/BULL/2003/2003\\_16B.pdf](http://www.mass.gov/dls/PUBL/BULL/2003/2003_16B.pdf). Also, click on [www.mass.gov/dls/PUBL/BULL/2003/Directions.pdf](http://www.mass.gov/dls/PUBL/BULL/2003/Directions.pdf) for directions to the location of this course.

## Bulletin No. 34 Available

Acting Deputy Commissioner Gerard D. Perry is pleased to announce that the Division of Local Services has recently published Municipal Bulletin No. 34, "Laws Relating to Municipal Finance and Taxation." This publication supercedes Bulletin No. 33, issued in May 2000.

This edition includes new provisions of law such as Chapter 44B, the Commu-

nity Preservation Act, and provisions superseding those covering the same general area, such as Chapter 70B and the School Building Assistance Program. It also includes full, rather than selected parts of Chapter 71, relating to public schools. The numerous changes increase the size of the book by about 100 pages from the 2000 version.

The Division is in the process of providing copies to municipal officials in all 351 cities and towns. Other copies may be purchased at the State House Bookstore, located in Room 116 of the State House, at \$12 per copy, plus shipping. The telephone number for the Bookstore is (617) 727-2834.

## PTB Receives Award

Commissioner of Revenue Alan LeBovidge has announced that the Division of Local Services' Property Tax Bureau has been awarded the 2003 Commonwealth Citation for Outstanding Performance. This award is given annually to employees of the Commonwealth for exemplary performance and commitment to excellence in public service.

The Property Tax Bureau serves as the legal counsel for the Division. In addi-

tion, the bureau administers requests for abatement authority and assists in the legislative process, writing bills, interacting with legislative committees and providing recommendations about legislative proposals. The bureau also provides instruction to municipal officials. Its attorneys regularly teach about municipal law at municipal professional associations and through making presentations at seminars, workshops and other meetings. Finally, the bureau exercises other statutory authority placed upon the Commissioner of Revenue.

Property Tax Bureau staff includes Daniel J. Murphy, Bureau Chief, attorneys Gary Blau, Kathleen Colleary, James Crowley, and Christopher Hinchey, and staff members Jodi Beaton and Angela Franklin.

Acting Deputy Commissioner Gerard D. Perry said that "During these tight fiscal times, state and local officials have frequently called upon the Property Tax Bureau for its legal expertise and assistance. The bureau has been successful in meeting stiff time constraints and producing highly accurate and concise interpretations and guidelines." ■



Property Tax Bureau staff: Kathleen Colleary, Angela Franklin (seated l to r), Gary Blau, Daniel Murphy, Christopher Hinchey and James Crowley (standing l to r). Missing from photo: Jodi Beaton.

# DLS Update

## Tax Bill Stuffers and Check-Offs

M.G.L. Ch. 60 Sec. 3A regulates the information that municipalities may choose to include in the property tax bill envelope. This statute provides that the city or town collector, with the approval of the selectmen or mayor, may include "nonpolitical municipal informational material" in property tax bill envelopes, so long as the mailing does not cause an increase in the postage required for the mailing of the tax bill.

In other words, this statute explicitly limits the use of tax bill stuffers to municipal information. The Division of Local Services (DLS) construes "municipal information" to refer to material which originates with, and which relates in a direct way to, the town itself. For example, a community cannot include a stuffer requesting contributions to an outside organization, though it may include a stuffer that requests contributions to community-related departments or programs.

The content and format of property tax bills must conform with guidelines established by the Department of Revenue (DOR). However, state law and Department of Revenue guidelines do permit the designation of a place on the property tax bill for making contributions to certain local funds. For example, taxpayers may "check-off" amounts to donate to the local option scholarship and education funds authorized by M.G.L.Ch. 60 Sec. 3C, and also the fund to assist low-income elderly or disabled persons pay their property taxes, as authorized by M.G.L. Ch. 60 Sec. 3D.

These local fund check-offs may also appear on a separate form designed by the community to be mailed with the tax bills, and may accompany the preliminary tax bill and demand notice. All fund check-offs must conform to the format set forth in DOR guidelines, with only those funds accepted by the municipality's legislative body appearing on the tax bill.

For more information on the form and content of property tax bills, and for model preliminary tax bills, tax bills and demands, refer to Informational Guideline Release (IGR) No. 03-201 (quarterly tax-billing communities) and IGR No. 03-202 (semi-annual tax billing communities). These IGRs are available on the DLS website ([www.mass.gov/dls](http://www.mass.gov/dls)) under "IGRs" in the "Quick Links Box."

## By-Law Drafting Tips

The Municipal Law Unit of the Attorney General's Office is a valuable resource for cities and towns that are considering adopting or amending existing ordinances or by-laws. This information is available online at [www.ago.state.ma.us/gov\\_access/mlu.asp?head2=Municipal+Law+Unit&parent=71&section=7](http://www.ago.state.ma.us/gov_access/mlu.asp?head2=Municipal+Law+Unit&parent=71&section=7).

Whenever a town adopts or amends its general by-laws or zoning by-laws, the town clerk is required to submit them to the Attorney General for review and approval. The Attorney General must decide whether the proposed amendments are consistent with the constitution and the laws of the Commonwealth. The Municipal Law Unit is responsible for undertaking this review

and for issuing a written decision approving or disapproving amendments.

The section on "Drafting Tips" includes several suggestions worth considering when crafting by-laws. These tips are, for the most part, equally applicable to city ordinances as town by-laws. One important tip to keep in mind is that "Good by-law drafting is governed by the same principles that govern any form of effective written communication. Be clear, concise and readable. Do not abandon the use of words and expressions that have served you well in ordinary written communication."

A section on "Recent Decisions" is well worth exploring before setting out to draft by-laws. This section includes recent endorsement letters issued by the Attorney General in his review of by-laws submitted for approval. A review of these recent decisions may provide an indication as to whether or not similar by-laws under consideration by your community will be approved by the Attorney General.

The section entitled "Sample Ordinances and By-Laws" contains examples of by-laws that other communities have adopted. The Municipal Law Unit chose these samples because they represent a good "starting point" for other cities and towns seeking to adopt ordinances and by-laws relating to the same subject. Any by-law modeled on a sample is still subject to review by the Attorney General, who reserves the right to disapprove all or any portion found to be inconsistent with state law (at the time of such review). ■

## DLS Profile: Executive Staff

**Carl Blake, Everett Griffiths and Sharyn Adelman** are members of the Executive Bureau staff at the Division of Local Services. They perform many duties in support of the Acting Deputy Commissioner and the overall administration of the Division.

Carl and Everett have backgrounds in business and accounting. Currently, they are focusing on updating the Bureau of Account's (BOA) long-term debt database. They also perform a variety of other tasks. Last fall and winter, they were assigned to lend assistance to the Commonwealth's highly successful Tax Amnesty Program. Everett is one of 15 Department of Revenue (DOR) employees who has been awarded the 2003 Commonwealth Citation for Outstanding Performance for work on the Amnesty Program.

Carl resides in Boston and has worked for the Division for about 25 years. He holds degrees from Boston University and Suffolk University. Everett, a resident of Woburn, holds a bachelor's degree from Bentley College and is a veteran of the Vietnam War.

Sharyn Adelman has worked for the Division for 14 years. A resident of Swampscott, she formerly worked in the BOA's public finance section. Currently, she works as an administrative assistant to the Acting Deputy Commissioner, and is a past recipient of the DOR's "Employee of the Month" award. She has utilized her graphics and photography skills to assist in several special projects for the Division. ■



**Sharyn Adelman, Carl Blake and Everett Griffiths**

### Initiatives

*continued from page one*

between state and local officials. The feedback has allowed the Division to make modifications to meet the challenges city and town officials face in an era of reduced resources.

There is no question that for both business and government to succeed, improving and expanding electronic technology is a necessity. The staff from the Division of Local Services looks forward to working with all the cities and towns to make everyone's job a little bit easier. ■

### City & Town

City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

**Joan E. Gourke, Editor**

To obtain information or publications, contact the Division of Local Services via:

- website: [www.mass.gov/dls](http://www.mass.gov/dls)
- telephone: (617) 626-2300
- mail: PO Box 55490, Boston, MA 02205-5490

## City&Town

Division of Local Services  
PO Box 55490  
Boston, MA 02205-5490

Return service requested

PRSRT STD  
U.S. POSTAGE  
PAID  
COMMONWEALTH OF  
MASSACHUSETTS